

**EXAMINER'S AMENDMENT**

1. An examiner's amendment to the record appears below. Should the changes and/or additions be unacceptable to applicant, an amendment may be filed as provided by 37 CFR 1.312. To ensure consideration of such an amendment, it MUST be submitted no later than the payment of the issue fee.

The application has been amended as follows:

**In the Abstract:**

DL  
5-31-07  
8  
Line 9, after bit flipping, "means" has been changed to read as ---circuit---.

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Line 11, after compensation, "means" has been changed to read as ---circuit---.

**Remarks:**

2. The above Examiner's Amendment was made to change the legal phraseology, "mean," used in the patent claims rather than in the abstract of the disclosure.

**Reasons for Allowance**

3. The following is an examiner's statement of reasons for allowance: The claimed subject in claims 1-21 is allowable because the arts of record fail to teach or fairly suggest the claimed: "A bit-flipping sigma-delta modulator for a class d amplifier and comprising: a quantiser coupled to a bit-flipping means; one or more look-ahead quantisers; and a controller having inputs from the quantiser and the look-ahead quantiser and arranged to enable the bit-flipping means to provide a different output from that of the quantiser in order to reduce the quantised output transition rate of the